

Proprietary Funds
Statement of Net Assets
June 30, 2003

Business-type Activities-Enterprise Funds

	Consolidated Codes Enforcement Fund	Oakville Health Care Center	Fire Services Fund
Assets:			
Current Assets:			
Cash and cash equivalents	\$ 12,042,004	\$ 1,500	\$ 125,713
Accounts receivable	44,487	2,368,610	970,814
Inventories	---	78,098	---
Deposits held in trust	---	198,853	---
Total Current Assets	<u>12,086,491</u>	<u>2,647,061</u>	<u>1,096,527</u>
Noncurrent Assets:			
Capital assets, net	<u>2,332,151</u>	<u>3,428,699</u>	<u>2,302,135</u>
Total Noncurrent Assets	<u>2,332,151</u>	<u>3,428,699</u>	<u>2,302,135</u>
Total Assets	<u>\$ 14,418,642</u>	<u>\$ 6,075,760</u>	<u>\$ 3,398,662</u>
Liabilities and Net Assets:			
Current Liabilities:			
Accounts payable and accrued liabilities	\$ 63,114	\$ 707,278	\$ 70,474
Due to other funds	---	482,351	---
Insurance claims payable	---	---	---
Advances from other funds	---	---	2,582,147
Deposits held in trust	---	198,853	---
Deferred revenue	8,751	---	---
Sick and annual leave payable	300,970	305,170	556,978
Capital lease obligations	---	52,703	---
Total Current Liabilities	<u>372,835</u>	<u>1,746,355</u>	<u>3,209,599</u>
Noncurrent Liabilities:			
Capital lease obligations	---	458,212	---
Sick and annual leave payable	263,203	514,450	388,749
Claims payable	---	700,000	---
Total Noncurrent Liabilities	<u>263,203</u>	<u>1,672,662</u>	<u>388,749</u>
Total Liabilities	<u>636,038</u>	<u>3,419,017</u>	<u>3,598,348</u>
Net Assets:			
Invested in capital assets, net of related debt	2,332,151	2,917,784	2,302,135
Restricted for group life insurance	---	---	---
Unrestricted	<u>11,450,453</u>	<u>(261,041)</u>	<u>(2,501,821)</u>
Total Net Assets	<u>13,782,604</u>	<u>2,656,743</u>	<u>(199,686)</u>
Total Liabilities and Net Assets	<u>\$ 14,418,642</u>	<u>\$ 6,075,760</u>	<u>\$ 3,398,662</u>

The notes to the financial statements are an integral part of this statement.

Corrections Center Fund	Total	Governmental Activities- Internal Service Funds
\$ ---	\$ 12,169,217	\$ 18,533,251
8,468,121	11,852,032	248,733
---	78,098	153,487
272,171	471,024	369,000
8,740,292	24,570,371	19,304,471
25,820,904	33,883,889	821,902
25,820,904	33,883,889	821,902
\$ 34,561,196	\$ 58,454,260	\$ 20,126,373
\$ 586,576	\$ 1,427,442	\$ 5,803,730
8,473,401	8,955,752	---
---	---	13,649,145
---	2,582,147	---
272,171	471,024	---
---	8,751	3,382,305
1,241,407	2,404,525	105,799
---	52,703	---
10,573,555	15,902,344	22,940,979
---	458,212	---
1,139,738	2,306,140	209,786
---	700,000	4,258,305
1,139,738	3,464,352	4,468,091
11,713,293	19,366,696	27,409,070
25,820,904	33,372,974	821,902
---	---	900,000
(2,973,001)	5,714,590	(9,004,599)
22,847,903	39,087,564	(7,282,697)
\$ 34,561,196	\$ 58,454,260	\$ 20,126,373